

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

Brian A. Bash,)	CASE NO. 5:13 CV 678
)	
Plaintiff,)	JUDGE PATRICIA A. GAUGHAN
)	
Vs.)	
)	
Plopper and Associates, fka Stephen Plopper & Associates,)	<u>Memorandum of Opinion and Order</u>
)	
Defendant.)	

This matter is before the Court upon the Report and Recommendation After Trial (“R&R”)(Doc. 1). Defendant filed objections to the R&R. For the reasons that follow, the objections are not well-taken and the R&R is ACCEPTED.

The bankruptcy court held a trial in this case and found against defendant. The R&R contains a number of findings of fact and conclusions of law. Defendant objects to many of these findings, but the objections require an analysis of the testimony and trial exhibits. By way of example, defendant objects as follows:

Mr. Plopper presented credible, unrefuted testimony that Fair Finance and SPA by the beginning of 2006 were operating under an oral agreement. The Court also failed to consider the evidence introduced by SPA concerning the length and nature of its working

relationship with Mr. Durham....

This Court issued an Order requiring defendants to provide the Court with citations to the record. The Court indicated that if defendant failed in this regard, the Court would be unable to determine the validity of the objections as they all involve a review of the transcript and exhibits. Counsel for defendant indicated that defendant did not wish to order the transcript¹ and defendant did not comply with the Court's request for citations to the record. As such, defendant failed to meet its burden of establishing that the objections have merit. Accordingly, the objections are REJECTED and the R&R is ACCEPTED.

IT IS SO ORDERED.

/s/Patricia A. Gaughan
PATRICIA A. GAUGHAN
United States District Judge

Date: 7/19/13

¹ Rule 9033(b) of the Federal Rules of Bankruptcy Procedure requires the objecting party to "arrange promptly for the transcription of the record" so that the district court can review the objections.